DOCUMENT RESUME

ED 359 417 CE 064 103

TITLE	Business Ownership. Florida Vocational Program Guide.
INSTITUTION	Florida State Univ., Tallahassee. Center for Instructional Development and Services.
SPONS AGENCY	Florida State Dept. of Education, Tallahassee. Div. of Vocational, Adult, and Community Education.
PUB DATE	Jul 89
NOTE	43p.
AVAILABLE FROM	Division of Vocational, Adult, and Community Education, Bureau of Career Development and Educational Improvement, Florida Education Center, Tallahassee, FL 32399-0400 (order no. ME 138 BK 89).
PUB TYPE	Guides - Classroom Use - Teaching Guides (For Teacher) (052) -- Tests/Evaluation Instruments (160)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	Articulation (Education); Behavioral Objectives; Business Administration; Career Development; Check Lists; Classroom Techniques; Competence; Competency Based Education; Educational Resources; *Entrepreneurship; Entry Workers; Job Skills; Postsecondary Education; Program Guides; *Program Implementation; Secondary Education; *Small Businesses; State Standards; *Student Evaluation; Teaching Methods
IDENTIFIERS	Florida

ABSTRACT

This program guide is intended for the implementation of a business ownership and entrepreneurship program in Florida secondary and postsecondary schools. The program guide describes the program content and structure, provides a program description, lists job titles under the program, and includes a curriculum framework and student performance standards for business ownership courses. The curriculum framework outlines major concepts and content, laboratory activities, program specifics, and intended outcomes; the student performance standards guide lists each standard and the behaviors expected to show mastery of each standard. The guide also provides information on the following: facilities, equipment and supplies, and safety; program implementation (student admission requirements, suggested teaching methods, evaluation criteria, certificate of completion, student learning guide, cooperative training, and student organizations); teacher professional development, teacher certification, professional organizations and support services; and instructional resources (a list of 47 references and resources). Appended to the program guide is a sample student learning guide that includes program title, intended outcome, learning activities with resources, procedures, information sheets, self-check with answers, and a written test with answers. (KC)

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FLORIDA VOCATIONAL PROGRAM GUIDE FOR

BUSINESS OWNERSHIP

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Produced by
The Center for Instructional Development and Services
College of Education
Florida State University

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FLORIDA VOCATIONAL
PROGRAM GUIDE FOR

BUSINESS OWNERSHIP

State of Florida
Department of Education
Tallahassee, Florida
Betty Castor, Commissioner
Affirmative action/equal opportunity employer

Division of Vocational, Adult, and Community Education
Bureau of Vocational Program and Staff Development

July 1989

ACKNOWLEDGMENTS

The Division of Vocational, Adult, and Community Education would like to thank the following individuals for making contributions to the content and review of this product:

Mr. Nic Gavalas
Nic's Toggery (Clothing and Furnishings)
Tallahassee

Dr. Bill Riddle
Physician Care, Inc.
Tallahassee

Mr. Pete LeForge
The Paperback Rack
Tallahassee

Ms. Bonnie Atkinson
Kelly Services, Inc.
Tallahassee

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INTRODUCTION

This program guide has been developed to provide information that will be useful to local school district and community college administrators, instructors, program advisory committee members, regional coordinating councils, and others charged with the responsibility of offering vocational education programs. The final planning and evaluation of any educational program, however, must be done within the context of local conditions. This publication will serve to identify the major concerns that should be considered in the organization, operation, and evaluation of a vocational education program.

Vocational education has evolved to meet the needs of students desiring to pursue a selected vocation. In general, vocational education is designed to provide programs, services, and activities that are realistic in light of present and future employment opportunities. In recent years, applications of science and technology have expanded rapidly, increasing the education and training required of workers. The new technologies require many additional technical supportive staff to carry out both standardized and specialized procedures.

Today, vocational education is an increasingly viable option for students. The Florida Department of Education shares with business and industry the determination to provide opportunities for upward mobility to as many Floridians as possible. In order to do this, it is necessary both to create exemplary vocational programs and to make those programs consistent throughout the state.

State Board of Education Administrative Rule 6A-10.24: Articulation between universities, community colleges, and school districts outlines steps and guidelines that will bring about a systematic interrelationship among Florida institutions offering similar or related courses and programs. The rule states, in part, that

> When a student transfers among postsecondary vocational-technical centers, community colleges, and universities, the receiving institution shall award credit for courses satisfactorily completed at the previous institutions when the courses are judged . . . to be equivalent to courses offered at the receiving institution.

This program guide helps ensure that equivalency. Throughout Florida, vocational programs, if implemented according to the criteria described in this document, will help many citizens fill an important place in our state and national work force.

PROGRAM CONTENT AND STRUCTURE

The content of the Business Ownership program is based on occupational competencies and employability skills required for entry into certain entrepreneurial occupations. The basic content of this program is described in the Florida Curriculum Framework and Student Performance Standards (SPSs).

Students enrolled in this program should be able to benefit from the instructional content with reasonable expectations for entry-level employment upon successful completion of the program.

This section includes a program description, job title, job description, and the Curriculum Framework and Student Performance Standards.

Program Description

Marketing is a group of planned, specialized instructional programs designed to enable students to enter employment, to make career progress, and to refine prescribed competencies required for employment in a cluster of business occupations or in a specific occupation chosen as a career objective.

The Business Ownership program includes both practical and classroom learning experiences that are concerned with providing students with career information and job requirements for entrepreneurial occupations. It provides students with an initial exposure to the skills and attitudes associated with careers in business and office occupations. These basic skills and attitudes are indicated as intended outcomes in the Curriculum Framework of this guide.

Job Title and Description

Job Title: Business Owner/Entrepreneur

Description: Business owners are involved in raising capital, selecting the business location, designing store layout, and purchasing and keeping track of inventory. Business owners maintain a payroll and employee records system, and must comply with taxation and licensing laws. They engage in extensive customer contact, secure advertising media, and plan marketing strategies.

Standards for Program Courses

Program objectives should be consistent with the Vocational Education Program Courses Standards as approved by the Florida State Board of Education.

Provided on the following pages are the Curriculum Framework and Student Performance Standards for Business Ownership courses as listed in the official Vocational Education Program Courses Standards document. Since these SPSs are occasionally updated, you may need to check with your district's Business Occupations Education Supervisor and the regional Program Specialist for a current version every year.

CURRICULUM FRAMEWORK — PROGRAM AREA: Marketing

FLORIDA DEPARTMENT OF EDUCATION — EFFECTIVE DATE: July, 1989

PROGRAM TITLE: Business Ownership

CODE NUMBER: Secondary 8812000 — Postsecondary MNA0091

Florida CIP ME06.180200

SECONDARY SCHOOL CREDITS: 1 — COLLEGE CREDITS: _____

POSTSECONDARY ADULT VOCATIONAL CREDITS: _____

APPLICABLE LEVELS: _____ 7-9 _____ 9-12

___ Postsecondary Adult Vocational — _____ Postsecondary Vocational

_____ Other 12, 30, 31

CERTIFICATION COVERAGE:	SECONDARY:		POSTSECONDARY:
	RETAILING 7	DIST ED @7	MKTG MGMT 7
	TEACH CDE @7	WHOLESAL 7	MKTG I 2

I. **Major Concepts/Content.** The purpose of this program is to introduce students to the concept of entrepreneurship, present entrepreneurship as a career path that is worthy of consideration, provide students with the skills needed to realistically evaluate their potential as a business owner, and develop the fundamental knowledge and skills necessary to start and operate their own business.

The content includes the essential competencies required to operate a small business.

II. **Laboratory Activities.** Simulated business planning and operation of a simulated business are an important part of the instruction of this course.

III. **Special Note.** The Distributive Education Clubs of America is the appropriate vocational student organization for providing leadership training experiences and for reinforcing specific vocational skills. When provided, these activities are considered an integral part of this instructional course.

The cooperative method of instruction is appropriate for this program. Whenever the cooperative method is offered, the following is required for each student: a training plan, signed by the student, the teacher, and employer which includes instructional objectives and a list of on-the-job and in-school learning experiences; and a work station which reflects equipment, skills, and tasks which are relevant to the occupation which the student has chosen as a career goal. The student must be paid for work performed.

When the cooperative method of instruction is used, steps should be taken to insure that each student in the Business Ownership course receives on-the-job experiences designed to develop entrepreneurial management level competencies. The student should not be limited to management level employ-

ment. The intent is to provide opportunities for the student to be exposed to management level decision making by participating in the process as much as possible. The cooperative development of the student training plan to include entrepreneurial tasks is essential to assure the success of the student in the accomplishment of the objectives of the course.

If this program is offered for 450 hours or more, in accordance with Section 240.149 F.S., the minimum basic skills grade level required for this postsecondary adult vocational program is: Mathematics 7.0, Language 7.0. This grade level number corresponds to a grade equivalent score obtained on a state designated basic skills examination.

The typical length of this program for the average achieving student is 150 hours.

The particular outcomes and student performance standards which the handicapped student must master to earn credit must be specified in the student's individual educational plan (IEP). Additional credits may be earned when outcomes and standards are mastered in accordance with the requirements indicated in subsequent IEPs. The job title for which the student is being trained must be designated in the IEP.

IV. **Intended Outcomes.** After successfully completing this program, the student will be able to:

01. Explain the concept and importance of entrepreneurship.
02. Determine the advantages and disadvantages of becoming an entrepreneur.
03. Evaluate their potential as entrepreneurs.
04. List the components of a business plan and understand how such a plan contributes to small business success.
05. Identify the factors that should be considered in determining the location of a business.
06. Develop a marketing strategy for a small business.
07. Develop a financial plan for a small business.
08. Determine how to obtain financing and select the type of ownership for a business.
09. Exhibit the knowledge of how to market a product or service.
10. Explain the role of management the entrepreneur must assume in the operation of a small business.
11. Plan, develop, and operate a simulated business.
12. Operate computers utilizing software appropriate to marketing.

STUDENT PERFORMANCE STANDARDS

EFFECTIVE DATE: July, 1989

PROGRAM AREA: Marketing

SECONDARY NUMBER: 8812000

PROGRAM TITLE: Business Ownership

POSTSECONDARY NUMBER: MNA0091

01.0 EXPLAIN THE CONCEPT AND IMPORTANCE OF ENTREPRENEURSHIP--The student will be able to:

- 01.01 Define entrepreneurship.
- 01.02 Define entrepreneurs.
- 01.03 Discuss the importance of entrepreneurships to the American economy.

02.0 DETERMINE THE ADVANTAGES AND DISADVANTAGES OF BECOMING AN ENTREPRENEUR--The student will be able to:

- 02.01 List the advantages of ownership of a small business.
- 02.02 List the disadvantages of ownership of a small business.
- 02.03 Identify the risks involved in ownership of a small business.

03.0 EVALUATE THEIR POTENTIAL AS ENTREPRENEURS--The student will be able to:

- 03.01 Identify the necessary personal qualities of the successful entrepreneur.
- 03.02 Identify the business/management skills needed to operate a small business efficiently and effectively.

04.0 LIST THE COMPONENTS OF A BUSINESS PLAN AND UNDERSTAND HOW SUCH A PLAN CONTRIBUTES TO SMALL BUSINESS SUCCESS --The student will be able to:

- 04.01 Identify the components of a business plan.
- 04.02 Discuss the importance of a business plan.
- 04.03 Complete a business plan worksheet.

05.0 IDENTIFY THE FACTORS THAT SHOULD BE CONSIDERED IN DETERMINING THE LOCATION OF A BUSINESS--The student will be able to:

- 05.01 Discuss the factors to be considered when selecting the city or town.
- 05.02 Discuss the factors to be considered when choosing an area of the city or town.
- 05.03 Discuss the factors to be considered when pinpointing a specific site.
- 05.04 Discuss the factors to be considered when evaluating a specific building.

06.0 DEVELOP A MARKETING STRATEGY FOR A SMALL BUSINESS --The student will be able to:

06.01 Define and develop a customer profile.
06.02 Explain the importance of the store image.
06.03 Explain the importance of determining a price line.
06.04 Explain the importance of determining a product policy.
06.05 Explain the importance of determining a customer service policy.
06.06 Develop a marketing plan for a simulated business.

07.0 DEVELOP A FINANCIAL PLAN FOR A SMALL BUSINESS--The student will be able to:

07.01 Define capital and estimate the dollar amount needed to open a business.
07.02 Project monthly and annual business income for the first year of operation.
07.03 Estimate annual and monthly cash flow for the first year of operation.
07.04 Calculate the sales volume required for the first year of operation.
07.05 Prepare a statement of opening assets, liabilities, and net worth for your business.
07.06 Prepare a cash flow projection for a simulated business.

08.0 DETERMINE HOW TO OBTAIN FINANCING AND SELECT THE TYPE OF OWNERSHIP FOR A BUSINESS--The student will be able to:

08.01 Identify sources of funds.
08.02 Prepare a loan application.
08.03 Identify the types of business ownership.
08.04 Identify the features of each type of business ownership.

09.0 EXHIBIT THE KNOWLEDGE OF HOW TO MARKET A PRODUCT--The student will be able to:

09.01 Define the concept of sales promotion.
09.02 Compare the major methods of sales promotion used by small businesses.
09.03 Discuss the role of advertising in a small business.
09.04 Discuss the role of selling in a small business.
09.05 Justify the importance of a public relations program for a small business.
09.06 Plan the marketing strategy for a simulated business.

10.0 EXPLAIN THE ROLE OF MANAGEMENT THE ENTREPRENEUR MUST ASSUME IN THE OPERATION OF A SMALL BUSINESS--The student will be able to:

10.01 Define and explain the functions of management.
10.02 Define "organizational chart" and explain its importance.
10.03 Discuss the steps in the hiring of employees.
10.04 Discuss the various aspects of supervision of employees.
10.05 Define "control" and explain its importance in operating a business.

10.06 Discuss the relationship of government (federal, state, and local) to a small business and give examples of regulations that affect a small business.
10.07 Explain the various types of taxes that affect a small business.
10.08 Identify sources of technical assistance for the small business owner.

11.0 PLAN, DEVELOP, AND OPERATE A SIMULATED BUSINESS--The student will be able to:

11.01 Select a business venture.
11.02 Develop a business plan.
11.03 Describe the way the business will operate.

12.0 OPERATE COMPUTERS UTILIZING SOFTWARE APPROPRIATE TO MARKETING--The student will be able to:

12.01 Demonstrate data entry procedures.
12.02 Demonstrate merchandising math data entry procedures such as stock turnover, mark-up, mark-down, open-to-buy, pricing invoice, etc.
12.03 Demonstrate marketing spreadsheet data entry and output procedures.
12.04 Demonstrate marketing spreadsheet data decision making skills.

Design Criteria

The facility should provide space and learning stations to enable the instruction to meet program objectives.

Florida State Board of Education Rule 6A-2.32 specifies the size of space and occupancy design criteria that school districts or community colleges must follow in planning and designing facilities for Business Ownership programs. The minimum, normal, and maximum size facilities recommended for a one-time occupancy design capacity of twenty (20) students are listed below:

	Minimum (sq. ft.)	Normal (sq. ft.)	Maximum (sq. ft.)
Business Administration Occupations Laboratory	980	1040	1080
P-5 Storage, Material	95	100	105
Teacher Planning Office	100	105	110
Total	1175	1245	1295

District schools and community colleges desiring to vary from size and occupancy design criteria may do so by providing justification in the educational specifications document which is subject to the approval of the Office of Education Facilities Construction.

Additional recommended facility specifications are as follows:

1. General Requirements:

   Adequate circulation should be provided in the form of easy access to and from various associated areas.

2. Location Requirements:

   This facility should be away from noise-producing areas, and it should be located on the ground floor to facilitate the movement of machines and furniture.

3. Specific Provisions:

   Adjustable shelves, minimum depth 12 inches
   Lockable cabinets with work counter and sink
   Wall storage cabinets with adjustable shelves and lockable doors above counter

Security light in an area other than that of the chalkboard and AV screen
Rheostat lighting control
Four-socket electrical outlets for each student station
Operable windows with shades for light control
Minimum of 16 linear feet of 36"-high chalkboard
Minimum 48 square feet of tackboard
Minimum 8 linear feet of map rail
Intercom system
Wall clock
Acoustic ceiling
Climate control--heat and air conditioning
Master electrical control switch
Telephone wiring for instructional communication system
Tilted wall-mounted screen for audiovisual use
Mounted display racks for reference books and periodicals
Acoustic floor covering
Multi-listening system for wire and wireless adaptation
Wiring for computer terminals and closed circuit television
Fluorescent lighting
Independent incandescent lights with dimmer

Suggested Equipment and Supplies

Instructional resources including equipment and supplies should be provided and utilized to enable the instruction to meet program objectives.

Suggested items of equipment and supplies to properly equip a laboratory* for Business Administration programs are as follows:

Number of items	Item Descriptions
32	Desks or tables
32	Adjustable posture chairs with casters
1	Demonstration stand
1	Bond copy machine
4	Microcomputers with printer**
20	Electronic calculators
1	Audiovisual cart with electric leg
1	Overhead projector
1	Projection screen
2	Lateral file cabinets
1	Magazine rack
Varied	Audiovisual system for individualized instructional programs
1	Videotape recorder and monitor
1	Lettering machine

*This laboratory is designed to include the equipment necessary to teach all competencies in the Business Ownership program.

**Provide if electronic typewriters are used.

Number of items	Item Descriptions
20	Electronic typewriters or microcomputers
1	Filmstrip projector
20	Combination dictation/transcribing machines
3	Storage cabinets (cassette, AV, floppy disks, etc.)
1	Dictionary stand

Suggested Instructional Materials, Supplies, and Audiovisual Aids

U.S. Zip Code directories
Reference books
Dictionaries
Telephone directories
Reference manuals
Workbooks
Practice sets
Electric pencil sharpener
Stopwatch
Interval timer
Paper punch
Staples
Electric stapler
Staple remover
Desk trays
Correction tape
Film for videotape
Individualized instructional materials for typewriting, office machines, and other business programs
Business-related periodicals
Bond copy paper
Calculator machine tape
Carbon paper
Thumb tacks
Paper clips
Rubber bands
Rulers
File folders and labels
Postal scales
Grease pencils or transparency pens
Acetate for transparencies
Wall charts
Scissors
Adhesive tape and dispenser
Cassettes
Microcomputer printer paper
Floppy disks
Microcomputer software
Chalkless wallboard and marking pens

Safety

The Florida State Board of Education established rules for the operation of public schools. **Chapter 6A-2, Part III, Section B,** of these rules contains the standards for existing educational facilities. Subsections deal with the entire facility in regard to such topics as electrical equipment, flammable materials, ventilation, fire safety, storage, and illumination.

Although no specific safety regulations have been mandated for Business Ownership programs, it is suggested that strict adherence to the general standards contained in the above-mentioned rules be practiced (e.g., first-aid kits in classrooms, adequate fire extinguishers, fire evacuation plan, etc.).

PROGRAM IMPLEMENTATION

This section includes information that may help you implement the Business Ownership program: student admission requirements, suggested instructional approach, suggested teaching methods, evaluation criteria, the certificate of completion, an explanation of the components of a student learning guide, cooperative training, and student organization participation.

Student Admission Requirements

Students enrolled in courses related to prevocational business education should be able to benefit from the instructional content therein with reasonable expectations for employment upon successful program completion.

In accordance with the Course Code Directory, the Business Ownership program is offered to students at grade levels 12, 30, and 31. There are no specific student admission criteria other than those that may be required by local education agencies.

Suggested Instructional Approach

The instructional content of this vocational program is based on tasks performed and employability skills required on the job. The criteria used for evaluating student performance are determined by job performance standards. Each task to be performed, the conditions under which the student must perform, and the standard by which the performance will be evaluated are made known in explicit terms--in writing--to the student (and to any other interested persons) before instruction. The statement containing this information is often called a performance objective.

Content and pacing decisions are based on the instructional needs of the individual student; that is, on the discrepancies between necessary skills and current skill attainments. Ways of meeting these needs are determined by an assessment of the student's aptitudes, learning styles, and career goals. At any one time, different students will be working on different objectives.

Each student is expected to acquire the necessary knowledge and skills to demonstrate, through performance of each task, that he or she has reached the specified standard of performance. Since actual performance is the only reliable proof of competence, successful completion of the program is dependent on the student's demonstrated attainment of the knowledge and skills for which instruction has been provided.

Competency-based vocational education is strongly recommended as the instructional approach to training students in the Business Ownership program.

Suggested Teaching Methods

Teaching and learning are inseparable, and together they represent an interactive process between the person teaching and the person learning. Learning occurs

only if and when the learner exhibits some measurable change in behavior. The following are assumptions pertaining to teachers, learners, and the learning process:

1. Learning is transferable. What is learned in one situation can be transferred to another and used to clarify it.

2. Learning takes place faster when moving from the simple to the more complex in an orderly, logical way.

3. Learning takes place faster if the learner recognizes something familiar in a new experience. Each experience serves as a background for future experiences.

4. Learning does not occur by itself. Knowledge is influenced by the learner's frame of mind. Attitudes develop towards what is being learned.

5. When a learner sees a charted course geared to specific goals and needs, he or she perseveres.

6. Learning implies activity on the part of the learner.

The instructor implements the course content by designating each skill to be learned and by planning the learning sequence. For example, instruction may consist of a film or live demonstration which reinforces the unit, followed by practice in the learning lab and a performance examination.

Lecture and discussion segments should include time for questions and answers. Students can benefit from regular discussion of "real world" problems encountered in the work-practice situation.

All types of visual aids, whether commercially available or teacher-produced, can be employed to help clarify concepts for the student. When employed, visual aids should be simple and uncluttered.

The student should be provided with a course outline indicating the topics to be covered. The instructor is also encouraged to employ any other handout material needed for clarification of topics.

Supervised student practice, including demonstration and return demonstration, should be an integral part of the program.

Evaluation Criteria

Evaluation of the student's performance in classroom, lab, and clinical situations should be based on

1. quality of work in both written and practical application
2. classroom participation
3. ability to organize and complete assignments
4. ability to perform <u>safely</u> in the clinical area
5. interpersonal relations in the instructional context

In the classroom and lab, the student will be evaluated by quizzes, tests, and reports; by progress charts; and by skills checklists. In the clinical area, progress charts and skills checklists will be used.

Students are supervised when performing competencies until, in the instructor's judgment, they are able to function safely with minimum assistance.

Certificate of Completion

A certificate indicating competencies achieved, attendance, and grade level should be awarded to the student upon completion of the program. The certificate can take the form of the Career Merit Achievement Plan (MAP) for Business Ownership.

Student Learning Guide

As mentioned in the Instructional Approach section of the Florida Vocational Education Program Implementation Guide, competency-based vocational instruction (CBVI) is the most appropriate instructional approach to teaching students to become competent business owners. In order to implement CBVI effectively and efficiently, you and the students should have access to competency-based instructional materials, such as student guides or modules.

A sample student learning guide is provided in the Appendix as an example for you to use when developing or adapting a set of learning guides or modules. This sample guide, although not complete, presents the basic components of a competency-based student learning guide: an introduction, objectives, list of resources, learning activities, information sheets, self-check and answer sheet, activity sheets, written test, and performance test. An answer key for the written test is included in the instructor version of the learning guide.

The following components are often included in a student learning guide:

The **introduction,** which includes the intended outcome, the SPS for which the guide is developed, and an introduction to the guide stating why this topic is important to study and what this guide is about. Other information, such as the relationship between this guide and other guides, can also be included on this sheet.

The **objectives,** which include both knowledge and performance objectives if the SPS calls for hands-on performance, but only knowledge objectives if the SPS requires knowledge-oriented competencies

The **list of resources,** which includes instructional materials the students should use to study and tools and supplies students should have access to in order to complete this guide

The **learning activities,** which include a list of steps students should take in order to master the objectives

An **information sheet,** which may need to be developed if the existing instructional materials do not cover enough content for students to master the objectives

The **self-check,** which consists of questions designed to help students review what they have studied

The **activity sheet,** which is designed to help students practice hands-on tasks for performance objectives. If the SPS does not require hands-on activity, this sheet is not included in the learning guide.

The **written test,** which is used to measure the student's achievement on the knowledge objectives

The **performance test,** which is designed to be used by the evaluator/instructor to assess the student's level of achievement on the performance objectives

The student learning guide may consist of two or more sets of the above components (as the sample student learning guide in the Appendix does) if the objectives need to be divided into two or more groups. Whatever format you use for the student learning guide, these components should be included in order to incorporate instructional events such as

1. gaining attention
2. stating objectives
3. recalling prerequisites
4. providing instructional stimulus
5. providing learning guidance
6. eliciting performance
7. providing feedback
8. assessing performance
9. enhancing retention and transfer.

Cooperative Training

The Cooperative On-the-Job Training (OJT) course for Business Ownership may be taken by a student for one or more semesters. The specific student performance standards that the student should master to earn credit **must be specified in the OJT training plan.** This plan should include a list of OJT and in-school learning experiences and should be signed by the student, instructor, employer, and cooperative program coordinator. Besides the training plan, each student should have access to a work station with relevant tools and equipment that can facilitate the student's mastery of skills and knowledge necessary to function as a business owner.

The teacher-coordinator must visit each job site **at least** once during each grading period for the purpose of evaluating the student's progress in attaining the competencies listed in the training plan.

The student must receive compensation for work performed on the job and may earn multiple credits.

The student should contact his or her principal, county DCT coordinator, Marketing Education Supervisor, or Vocational Education Director for additional information such as the required rules, regulations, guidelines, and forms. This information may include requirements for enrolling in the Business Ownership Cooperative Program, objectives of the program, teacher-coordinator responsibilities, monthly

schedules, training plan, employment attendance record, training agreement form, and student skills record.

Student Organization Participation

Vocational Student Organizations operate pursuant to federal and state laws which authorize them as viable components of vocational education programs. According to federal regulations, the vocational education program of instruction may include activities of vocational student organizations which are an integral part of the vocational instruction offered and which are supervised by vocational education personnel. The Florida Board of Education Rules authorize vocational student organizations as an integral part of the vocational education program (SBER 6A-6.64(7) and 6A-6.65(8)).

The Marketing Education Association (Distributive Education) (MEA) and Phi Theta Pi (PTP) are the state and national leadership organizations for high school and postsecondary/collegiate students participating in business and marketing occupations. The activities of MEA and PTP strengthen students' confidence in themselves and their work and provide opportunities to work with business and industry. MEA and PTP both function as integral parts of the instructional programs, and, in addition, promote a sense of civic and personal responsibility.

The MEA program is designed to enrich and strengthen Marketing Education instruction at all levels. This enrichment may be accomplished through competitive events and activities planned by students under the guidance and direction of the advisor. Some of the competitive events which strengthen the MEA program are retailing, wholesaling, selling, and money management. For the student striving to find a place in the world, these events provide an opportunity for recognition at the local, district, state, and national levels.

Phi Theta Pi is a postsecondary program in which members learn to lead and participate in group discussions, preside over meetings and conferences, work effectively within committees, and engage in practical problem-solving and decision-making activities. Members learn the value of competition on local, state, and national levels by experiencing the responsibility of success as well as the challenge of defeat. Competitive events are directly related to professional employment skills.

Teacher Standards and Technical Updating

Certification

Listed below are the certification coverages included in the current Course Code Directory for business ownership:

RETAILING 7	DIST ED @7	MKTG MGMT 7
TEACH CDE @7	WHOLESAL 7	MKTG I 2

Other Qualifications

Local education agencies may qualify the teacher to teach Business Ownership if he or she has fulfilled one or more of the following requirements:

1. The teacher has obtained a regular or temporary Florida teacher's certificate with appropriate coverages.

2. The teacher has been approved by the local school board in accordance with official school policy.

3. The teacher holds a regular or temporary Florida teacher's certificate with other than appropriate coverage, but has met all occupational experience requirements for appropriate certification and has been approved by the local school board to teach out of field.

Community Colleges

In accordance with Section 240.335, Florida Statutes, instructional and administrative personnel of community colleges, as classified under the provisions of Rule 6A-14.41(6), FAC, shall not be required to have certificates issued by the state, except as required in Section 231.3505, Florida Statutes. For those not required to have certificates, boards of trustees shall set minimum standards which shall be utilized in making personnel decisions at the college.

Technical Updating

For technical and professional updating inservice activities, instructors at high schools and area vocational-technical centers should contact the district Teacher Education Center (TEC) and Marketing Education Supervisor. Community college instructors should contact the department of Program and Staff Development of the individual college.

Professional Organizations and Support Services

Membership in professional associations offers vocational educators an enormous range of opportunities for working together to strengthen the field and to develop personal competence and satisfaction in work. The associations have similar goals and activities. They seek excellence in program content by means of joint efforts among members, communications that keep members current, forums for the dis-

cussion of issues in the field, stimulating publications, and useful professional growth experiences at local, state, regional, and national meetings and annual conventions. They are concerned with increasing public understanding and support of the field. They are also good sources of resource materials.

Encyclopedia of Associations
National Organizations of the U.S.
Gale Research, Inc.
Book Tower
Detroit, Mich. 48226

A directory of associations which support various endeavors. Lists information which will help in finding groups with like interests. Provides names, addresses, phone numbers, membership, and brief narrative of the purpose for the organization.

Young Entrepreneurs Organization
Campus Box 147
Wichita State University
Wichita, Kans. 67208

Facilitates communication among entrepreneurs under 30, maintains speaker bureau, and bestows awards.

Network of Small Businesses
5420 Mayfield Road
Lyndhurst, Ohio 44124

Offers group insurance plans for small business people and aid in securing materials, supplies, financing, and customers. Conducts forums for solving many problems common to small business operations.

Small Business Foundation of America
20 Park Plaza
Boston, Mass. 02116

Charitable organization that raises funds for education and research on small businesses. Conducts seminars and encourages youth economic education programs.

Small Business Support Center Association
8818 Jason Street
Houston, Tex. 77236

Conducts educational classes and seminars. Disseminates information on a wide variety of subjects concerning small business operations.

Women Entrepreneurs
1275 Market Street
Suite 1300
San Francisco, Cal. 94103

Provides many support services for women who own or operate small businesses. Offers support, recognition, and access to vital information of interest to women in business.

INSTRUCTIONAL RESOURCES

The following were used as references in preparing this guide:

Business Mathematics. New York: Harcourt Brace Jovanovich, Inc., 1978.

Administrative Rules. Tallahassee, Fla.: Department of Education.

Business Education Competencies: Levels I-III. Tallahassee, Fla.: Center for Instructional Development and Services, Florida State University.

Course Code Directory and Instructional Personnel Assignments. Tallahassee, Fla.: Department of Education.

FBLA/PBL National Handbook. Washington, D.C.: FBLA/PBL.

FBLA/PBL State Handbook. Tallahassee, Fla.: Department of Education.

Florida Statutes Digest of General Laws. Tallahassee, Fla.: Florida Department of State, 1985.

Florida Statutes. Tallahassee, Fla.: Florida Department of State, 1985.

Out in Front. Tallahassee, Fla.: Florida Department of Education, 1982.

Steade, Lowry, and Glos, Business--Its Nature and Environment: An Introduction. Tenth Edition. Cincinnati, Ohio: South-Western Publishing Company, 1984.

Wolf and Kuiper, Effective Communication in Business, Eighth Edition. Cincinnati, Ohio: South-Western Publishing Company, 1984.

Vocational Education Advisory Committees. Tallahassee, Fla.: Florida Department of Education, 1982.

Vocational Education Program Courses Standards. Tallahassee, Fla.: Florida Department of Education, 1983.

United States Small Business Administration. Department of Education, Federal Building, 1220 Southwest Third Avenue, Room 676, Portland, Oreg. 97024.

Texas Education Agency, 1701 North Congress. Austin, Tex. 78701.

Vocational Education Material Center. The University of Georgia, Green Street. Athens, Ga. 30602.

Park Marketing. A Student Learning Guide. Ridge Vo-tech Center, Winter Haven, Fla., 1980.

The following are resources that may be helpful in obtaining information and materials for your program:

Association for Information Systems Professionals
10115 North York Road
Willow Grove, Pa. 19090

Bobbs-Merrill Company
4300 West 62nd Street
Indianapolis, Ind. 46468

William C. Brown Company Publishers
2460 Kerper Boulevard
Dubuque, Iowa 52001

CBS Educational and Professional Publishing
383 Madison Avenue
New York, N.Y. 10017

Benjamin Cummings Publishing Company
Subsidiary of Addison-Wesley Publishing Company
2727 Sand Hill Road
Menlo Park, Calif. 94025

Dryden Press
Division of Holt, Rinehart, and Winston, Inc.
901 North Elm
Hinsdale, Ill. 60521

Glencoe Publishing
17337 Ventura Boulevard
Suite 300
Encino, Calif. 91316

Gordon and Breach
50 West 23rd Street
New York, N.Y. 10010

Harcourt Brace Jovanovich, Inc.
757 Third Avenue
New York, N.Y. 10017

Harper & Row
10 East 53rd Street
New York, N.Y. 10017

Holt, Rinehart, and Winston, Inc.
383 Madison Avenue
New York, N.Y. 10017

Houghton Mifflin Company
Two Park Street
Boston, Mass. 02107

Richard D. Irwin, Inc.
1818 Ridge Road
Homewood, Ill. 60430

McGraw-Hill Book Company
1221 Avenue of the Americas
New York, N.Y. 10020

Media Systems Corporation
Harcourt Brace Jovanovich, Inc.
757 Third Avenue
New York, N.Y. 10017

Charles E. Merrill Publishers
Division of Bell and Howell Company
1300 Alum Creek Drive
Columbus, Ohio 43126

Milady Publishing Corporation
3839 White Plains Road
Bronx, N.Y. 10467

Modern School
524 East Jackson Street
Goshen, Ind. 46526

MPC Educational Publishers
3839 White Plains Road
Bronx, N.Y. 10467

National Center for Research in Vocational Education
1960 Kenny Road
Columbus, Ohio 43210

Office Publications
1200 Summer Street
Post Office Box 1231
Stamford, Conn. 06904

Office of Vocational and Adult Education
United States Department of Education
American Institutes for Research
Post Office Box 1113
Palo Alto, Cal. 94302

Pitman Learning, Inc.
6 Davis Drive
Belmont, Cal. 94002

Prentice Hall, Inc.
Route 9W
Englewood Cliffs, N.J. 07632

Science Research Associates
Subsidiary of IBM
College Division
1540 Page Mill Road
Palo Alto, Calif. 94304

South-Western Publishing Company
5101 Madison Road
Cincinnati, Ohio 45227

Toledo Metal Furniture Company
1111 North Hastings Street
Toledo, Ohio 43607

Wadsworth Publishing Company
10 Davis Drive
Belmont, Calif. 94002

West Publishing Company
Post Office Box 3526
St. Paul, Minn. 55165

John Wiley and Sons, Inc.
605 Third Avenue
New York, N.Y. 10158

FEIS Service

If you need (1) information about copyright; (2) a list of instructors teaching in business ownership programs in Florida; (3) journal articles or project reports on specific topics; (4) curriculum and instructional materials; or (5) information on current trends, issues, and research, please contact the Florida Educational Information Service (FEIS), Center for Instructional Development and Services, College of Education, Florida State University, 2003 Apalachee Parkway, Tallahassee, Florida 32301, (904) 487-2054. FEIS will tailor its services to meet your needs for information concerning resource materials.

APPENDIX

Sample Student Learning Guide

SAMPLE

STUDENT LEARNING GUIDE

Program: Business Ownership

Duty Area: Selling Merchandise

Task: Figuring Sales Tax

Purpose: The State of Florida has imposed a six percent sales tax. You must be able to figure this sales tax correctly so that neither your company nor your customer is penalized. The ability to figure sales tax is essential for business owners.

Performance Objective: Given a calculator and several sales slips, you will figure state sales tax. You must score 100% on the Performance Test. You must complete the test within 10 minutes.

Enabling Objectives:

1. Define the vocabulary used in this learning guide.
2. Figure Florida state sales tax.

Delivery System: Lecture, reading, workbook, and group discussion.

LEARNING ACTIVITIES	RESOURCES
1. Read Resource No. 1 to identify the vocabulary used in this learning guide.	1. Instruction Sheet enclosed: Vocabulary
2. Complete the Self-Check.	2. Self-Check enclosed
3. Go on to Enabling Objective No. 2.	

INSTRUCTION SHEET

VOCABULARY:

1. Sales Slip:	a document used to record the sale (cash or charge) of merchandise.
2. Florida State Tax:	a specified amount levied on the sale of merchandise.
3. Extension:	the multiplication of numbers in the units column by the unit price column.
4. Grand Total:	the addition of the extension less the tax.
5. Tax Exempt Certificate:	a document issued by the State of Florida whereby certain organizations are not required to pay Florida state sales tax. This certificate must be on file in the store.

SELLING MERCHANDISE TEST_____

Directions: Evaluate your knowledge by answering the items below.

T F 1. All persons and organizations are required to pay Florida state sales tax.

T F 2. The sales slip records a sales transaction.

T F 3. Multiplying the numbers in the unit column by the price in the price per unit column is called the extension of that particular line item.

T F 4. The grand total includes the tax.

T F 5. The amount of Florida state sales tax paid is dependent upon the number of persons in your family.

SELLING MERCHANDISE TEST KEY_____

1. F
2. T
3. T
4. F
5. F

NOTE: All of your answers should agree with the answers on the Test Key. If you missed any, go back and repeat one or more of the Learning Steps for this Enabling Objective.

STUDENT LEARNING GUIDE

Program: Business Ownership

Duty Area: Florida State Sales Tax

Enabling Task: Figure Florida State Sales Tax

Performance Objective: Given a calculator, the student will compute state sales tax. The student must complete this test within 10 minutes.

Delivery System: Individualized slidetape program and instruction sheet.

LEARNING ACTIVITIES	RESOURCES
1. Read Resource No. 1 to learn how to figure Florida state sales tax.	1. Instruction sheet enclosed: Figuring Florida State Sales Tax
2. Complete the Self-Check.	2. Self-Check enclosed
3. Practice figuring Florida state sales tax.	3. Practice Problems enclosed
4. When you think you can perform this task, take the performance test.	4. Performance Test

Figuring Florida State Sales Tax

To compute Florida State Sales Tax you must always use the following chart for any amount less than $1.00.

FLORIDA SALES TAX CHART--Less than $1.00

.00	- .10	=	no tax
.11	- .25	=	$.01
.26	- .50	=	$.03
.51	- .75	=	$.05
.76	- 1.00	=	$.06

The dollar amounts can be multiplied by $.06 tax per dollar.

Tax computation examples:

1. Grand Total: $ 1.14
   Tax: $ .07
   $ 1.21

   Explanation: Tax on $1.00 is $.06. Tax on $.14 is $.01.
   $.06 + $.01 = $.07.

2. Grand Total: $ 2.74
   Tax: $ .17
   $ 2.91

   Explanation: Tax on $2.00 is $.12 (2 x $.06 = $.12). Tax on $.74 (from chart) is $.05.
   Total tax = $.12 + $.05 = $.17.

3. Grant Total: $ 25.24
   Tax: $ 1.51
   $ 26.75

   Explanation: Tax on $25.00 is $1.50 (25 x $.06 = $1.50). Tax on $.24 (from chart) is $.01.
   Total tax = $1.50 + $.01 = $1.51.

4. Grand Total: $ 9,521.67
   Tax: $ 571.31
   $10,092.98

   Explanation: Tax on $9,521.00 is $571.26 (9,521 x $.06 = $571.26). Tax on $.67 (from chart) is $.05.
   Total tax = $571.26 + $.05 = $571.31.

FIGURING FLORIDA SALES TAX TEST_____

Directions: Evaluate your knowledge by answering the items below.

1. The whole _____ figure is always multiplied by $.06.
2. Any amount less than $1.00 must be computed from the tax _____.
3. You must add the tax computed from the dollar amount and the tax amount computed from the tax chart to find the _____ tax.
4. The $.06 tax on the dollar is levied by the _____.

FIGURING FLORIDA SALES TAX TEST KEY

1. dollar
2. chart
3. total
4. State of Florida

PRACTICE PROBLEMS

Directions: Determine the tax and the total for the problems listed below.

Example: $24.00 + .96 = 24.96

1. $ 518.73
2. $ 951.12
3. $ 1.10
4. $ 1.51
5. $ 11.52
6. $ 16.85
7. $ 25.10
8. $ 1,515.67
9. $11,151.95
10. $ 6,511.21
11. $ 915.12
12. $ 2.15
13. $ 16.74
14. $ 96.73
15. $ .09

Answer Key

1. $ 549.86
2. $ 1,008.19
3. $ 1.16
4. $ 1.62
5. $ 12.23
6. $ 17.87
7. $ 26.60
8. $ 1,606.62
9. $11,821.07
10. $ 6,901.88
11. $ 970.03
12. $ 2.28
13. $ 17.75
14. $ 102.54
15. $ .09

WRITTEN TEST FOR TASK_____

Task: Figure Sales Tax

Directions:

The purpose of this test is to determine if you fully understand how to figure sales tax. To successfully complete this test, all items must be answered correctly. For those items missed, see your instructor for a review, additional learning activities, or retesting.

The items below are multiple choice. On the separate Answer Sheet, put the letter of the correct answer in the blank to the left of the number of the question.

DO NOT MARK ON THIS TEST!

Multiple Choice Questions

1. $19.62 + tax =

   a. $ 20.43
   b. $ 2.04
   c. $ 204.03
   d. $ 20.81

2. $1.53 + tax =

   a. $ 16.00
   b. $ .16
   c. $ 1.61
   d. $ 1.64

3. $11.67 + tax =

   a. $ 1.21
   b. $ 12.38
   c. $ 121.40
   d. $ 1.22

4. $1,562.07 + tax =

   a. $ 1,655.79
   b. $ 162.45
   c. $16,245.50
   d. $ 16.25

5. $61.36 + tax =

   a. $ 6.38
   b. $ 63.82
   c. $ 65.05
   d. $ 63.84

6. $17.94 + tax =

   a. $ 18.66
   b. $ 19.02
   c. $ 1.87
   d. $ 16.67

7. $33.35 + tax =

   a. $ 34.70
   b. $ 35.36
   c. $ 34.69
   d. $ 34.71

8. $175.63 + tax =

   a. $ 18.66
   b. $ 186.18
   c. $ 182.67
   d. $ 18.67

9. $2.52 + tax =

   a. $ .26
   b. $ 2.69
   c. $ 2.62
   d. $ 2.63

10. $13.73 + tax =

    a. $ 14.29
    b. $ 14.30
    c. $ 14.56
    d. $ .14

WRITTEN TEST FOR TASK--ANSWER KEY_____

1. d
2. d
3. b
4. a
5. c
6. b
7. b
8. b
9. b
10. c

END OF SAMPLE STUDENT LEARNING GUIDE

State of Florida
Department of Education
Tallahassee, Florida
Betty Castor, Commissioner
Affirmative action/equal opportunity employer

Division of Vocational, Adult, and Community Education

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